

WITHHOLDING TAX DUE DATES FOR SEMI-WEEKLY FILERS ONLY

IF PAYDAY FALLS ON	EFT PAYMENT DUE ON OR BEFORE	G-7 SCHEDULE B DUE ON OR BEFORE
Wednesday, Thursday, or Friday	The Following Wednesday	The End of the Month Following the End of the Quarter During Which the Tax was Withheld
Saturday, Sunday, Monday, or Tuesday	The Following Friday	The End of the Month Following the End of the Quarter During Which the Tax was Withheld
EXCEPTION: \$100,000 Rule		
If \$100,000 or more is required to be withheld for a payday	The Next Banking Day	The End of the Month Following the End of the Quarter During Which the Tax was Withheld

For withholding tax purposes, "payday" is defined as the date on the employee's check or the first day the employee is able to tender the check for cash or other consideration, whichever is earlier.

Employers are required to remit tax semi-weekly if their aggregate withholding during the "look-back" period exceeds \$50,000. The "look-back" period is the twelve (12) month period that ended June 30th of the pervious year. For example, the "look-back period for tax year 2006 is July 2004 through June 2005.